

Salary Ceilings for Nursing Facilities for FYE 6/30/2013

<u>Position</u>	<u>FY 2012*</u>	<u>FY 2013*</u>
Administrator		
0 - 49 beds	\$ 85,005	\$ 85,940
50 - 74 beds	\$ 99,152	\$100,242
75 - 99 beds	\$113,307	\$114,553
100 - 149 beds	\$122,760	\$124,110
150+ beds	\$127,462	\$128,864
Asst. Administrator		
0 - 49 beds		
50 - 74 beds		
75 - 99 beds	\$ 61,400	\$ 62,075
100 - 149 beds	\$ 66,110	\$ 66,838
150+ beds	\$ 75,557	\$ 76,388
Dietary Supervisor	\$ 56,652	\$ 57,276
Social Worker	\$ 56,652	\$ 57,276
Director of Nursing	\$ 66,111	\$ 66,839
Maintenance Supervisor	\$ 61,400	\$ 62,075
Activities/Social Services Director	\$ 56,652	\$ 57,276
Bookkeeper	\$ 51,947	\$ 52,519
Office Supervisor	\$ 51,947	\$ 52,519

* These salary ceilings should be applied only to individuals who are non-owner related parties. Salaries for nursing home owners should be limited to \$100,000. The effective date of this change was July 1, 2001, with the use of the 2000 cost report.

Home Office Salaries

- A. A "per bed" approach is used to establish annual limits for the home office salaries*. Based on the 70th percentile, the following caps would be set for the 2013 cost reports.

Position	Per Bed (70th Percentile)
CEO	\$506
COO	\$425
CFO	\$174

Salaries for all other positions should be limited to the CFO cap. Fringe benefits costs should be adjusted accordingly.

- B. The maximum allowable expense for fees paid to members of a facility's board of directors is as follows:

per member/per
\$2,425 year

- C. For fees paid to medical directors, the following general ceilings have been established:

bedsize	0 - 100	101 - 200	200+
amount	\$25,253	\$33,670	\$42,087

- D. For expenses related to vehicles, a general guideline of one vehicle for each one hundred beds or portion thereof has been established. If a facility reports property costs or operation costs for more vehicles than the guideline suggests, the facility should be informed that a disallowance would be made unless the facility could justify its high number of vehicles. If any justification is offered, the auditor should exercise his/her judgment in waiving the disallowance. Also, continue the review of vehicles comparing the lower of IRS or Medicare limits.
- E. Review any changes to Chapter 1000 of the Nursing Facility Services Manual.